

REMARKS

The Applicant respectfully requests entry of the above amendment and reconsideration in view of the amendment and the following remarks.

Claims 1, 5 and 17 have been amended to correct obvious grammatical errors. Those skilled in the art in view of the specification, would have understood the claims without the above amendment, thus the claim was not made for purposes of patentability.

In response to the rejection of claims 1-20 under 35 USC 112, 2nd ¶, because "one of the magnetic layers is structured by etching, in which, during etching, a part of the relevant layer is thinned by removing material until a rest layer remains" is allegedly vague and indefinite. The original claim was not indefinite because those skilled in the art in view of the specification, would have understood the claim without the above amendment.

In response to the examiner's statement that there is insufficient antecedent basis for the limitation "the relevant layer", claim 1 has been amended. The change was not required by 35 USC 112, 2nd ¶, because those skilled in the art would have known which layer was the relevant layer.

The claims are definite and distinguished from the citations and Applicant respectfully requests the allowance of all the claims.

The Commissioner is hereby authorized to credit any overpayment or charge any fee (except the issue fee) including fees for any required extension of time, to Account No. 14-1270.

Respectfully submitted,

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